

Test Scenario #2 Summary

Primary Taxpayer: **Test U. Grass**

SSN: 400-00-**4213**

Secondary Taxpayer: May B. Grass

SSN: 400-00-4263

Filing Status: 2 – Married, filing separately on a combined return

Family Size: 4

Refund – Direct Deposit

Test Scenario includes the following forms:

- Form 740
- Form 5695-K
- Form 8863-K
- Form 8879-K

Supporting forms include:

- Form 1040
- W-2 (2)
- 1099G

Special Instructions:

- Standard deduction
- Personal credit for blind
- Education tax credit
- Energy efficiency tax credit carry forward from 2011
- Child and Dependent care
- New Markets Development tax credit both taxpayers

740

42A740

Department of Revenue

KENTUCKY
INDIVIDUAL INCOME TAX RETURN
Full-Year Residents OnlyKentucky
UNBROKEN SPIRIT
2012

For calendar year or other taxable year beginning _____, 2012, and ending _____, 20____.

A. Spouse's Social Security Number	B. Your Social Security Number
_____	_____
Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)	
Mailing Address (Number and Street including Apartment Number or P.O. Box)	
City, Town or Post Office	State ZIP Code

DRAFT
6/5/12

FILING STATUS (see instructions)

- 1 ☐ Single
- 2 ☐ Married, filing separately on this combined return. (If both had income.)
- 3 ☐ Married, filing joint return.
- 4 ☐ Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____

POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

- | | | |
|-----------------------|------------------------------|------------------------------|
| | A. Spouse | B. Yourself |
| Democratic | (1) <input type="checkbox"/> | (4) <input type="checkbox"/> |
| Republican | (2) <input type="checkbox"/> | (5) <input type="checkbox"/> |
| No Designation | (3) <input type="checkbox"/> | (6) <input type="checkbox"/> |

INCOME/TAX

	A. Spouse (Use if Filing Status 2 is checked.)	B. Yourself (or Joint)
5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. (If total of Columns A and B is \$30,657 or less, you may qualify for the Family Size Tax Credit. See instructions.)	00	00
6 Additions from Schedule M, line 8	00	00
7 Add lines 5 and 6	00	00
8 Subtractions from Schedule M, line 20	00	00
9 Subtract line 8 from line 7. This is your Kentucky Adjusted Gross Income	00	00
10 Itemizers: Enter itemized deductions from Kentucky Schedule A. Nonitemizers: Enter \$2,290 in Columns A and/or B	00	00
11 Subtract line 10 from line 9. This is your Taxable Income	00	00
12 Enter tax from Tax Table, Computation or Schedule J. Check if from Schedule J <input type="checkbox"/>	00	00
13 Enter tax from Form 4972-K <input type="checkbox"/> ; Schedule RC-R <input type="checkbox"/>	00	00
14 Add lines 12 and 13 and enter total here	00	00
15 Enter amounts from page 3, Section A, lines 22A and 22B	00	00
16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	00	00
17 Enter personal tax credit amounts from page 3, Section B, lines 4A and 4B	00	00
18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	00	00
19 Add tax amount(s) in Columns A and B, line 18 and enter here		00
20 Check the box that represents your total family size (see instructions before completing lines 20 and 21)		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
21 Multiply line 19 by Family Size Tax Credit decimal amount ____ (____%) and enter here		00
22 Subtract line 21 from line 19		00
23 Enter the Education Tuition Tax Credit from Form 8863-K		00
24 Subtract line 23 from line 22		00
25 Enter Child and Dependent Care Credit from federal Form 2441, line 9 x 20% (.20)		00
26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero		00
27 Enter KENTUCKY USE TAX due on Internet, mail order, or other out-of-state purchases (see instructions)		00
28 Add lines 26 and 27. Enter here and on page 2, line 29		00

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only



DRAFT
6/27/12

REFUND/TAX PAYMENT SUMMARY

29	Enter amount from page 1, line 28. This is your Total Tax Liability	• 29		00
30	(a) Enter Kentucky income tax withheld as shown on attached 2012 Form W-2(s) and other supporting statements	• 30(a)		00
	(b) Enter 2012 Kentucky estimated tax payments.....	• 30(b)		00
	(c) Enter 2012 refundable certified rehabilitation credit (KRS 141.382(1)(b))	• 30(c)		00
	(d) Enter 2012 film industry tax credit (KRS 141.383)	• 30(d)		00
31	Add lines 30(a) through 30(d)	• 31		00
32	If line 31 is larger than line 29, enter AMOUNT OVERPAID (see instructions)	32		00
<i>Fund Contributions; See instructions.</i>				
33	Nature and Wildlife Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 33		00
34	Child Victims' Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 34		00
35	Veterans' Program Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 35		00
36	Breast Cancer Research/Education Trust Fund <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other	• 36		00
37	Add lines 33 through 36	37		00
38	Amount of line 32 to be CREDITED TO YOUR 2013 ESTIMATED TAX	• 38		00
39	Subtract lines 37 and 38 from line 32. Amount to be REFUNDED TO YOU	REFUND • 39		00
40	If line 29 is larger than line 31, enter ADDITIONAL TAX DUE	• 40		00
41	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> Check if Form 2210-K attached ...	41(a)		00
	(b) Interest	41(b)		00
	(c) Late payment penalty	41(c)		00
	(d) Late filing penalty.....	41(d)		00
42	Add lines 41(a) through 41(d). Enter here.....	• 42		00
43	Add lines 40 and 42 and enter here. This is the AMOUNT YOU OWE	OWE 43		00

- Make check payable to **Kentucky State Treasurer** or visit www.revenue.ky.gov for more options.
- Write your Social Security number and "KY Income Tax—2012" on the check.

OFFICIAL USE ONLY

PWR

SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS

	A. Spouse		B. Yourself	
1 Enter nonrefundable limited liability entity credit (KRS 141.0401(2))	1	00	1	00
2 Enter Kentucky small business investment credit	2	00	2	00
3 Enter skills training investment credit (attach copy(ies) of certification)	3	00	3	00
4 Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a))	4	00	4	00
5 Enter credit for tax paid to another state (attach copy of other state's return(s))	5	00	5	00
6 Enter unemployment credit (attach Schedule UTC)	6	00	6	00
7 Enter recycling and/or composting equipment credit (attach Schedule RC)	7	00	7	00
8 Enter Kentucky investment fund credit (attach copy(ies) of certification)	8	00	8	00
9 Enter coal incentive credit.....	9	00	9	00
10 Enter qualified research facility credit (attach Schedule QR).....	10	00	10	00
11 Enter GED incentive credit (attach Form DAEL-31).....	11	00	11	00
12 Enter voluntary environmental remediation credit (attach Schedule VERB).....	12	00	12	00
13 Enter biodiesel and renewable diesel credit.....	13	00	13	00
14 Enter environmental stewardship credit.....	14	00	14	00
15 Enter clean coal incentive credit.....	15	00	15	00
16 Enter ethanol credit (attach Schedule ETH).....	16	00	16	00
17 Enter cellulosic ethanol credit (attach Schedule CELL)	17	00	17	00
18 Enter energy efficiency products credit (attach Form 5695-K)	18	00	18	00

Continue to page 3 to complete Section A



SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)		A. Spouse		B. Yourself	
19 Enter railroad maintenance and improvement credit (attach Schedule RR-1)	19		00	19	00
20 Enter Endow Kentucky credit (attach Schedule ENDOW)	20		00	20	00
21 Enter New Markets Development Program credit	21		00	21	00
22 Add lines 1 through 21, Columns A and B. Enter here and on page 1, line 15 .	22		00	22	00

SECTION B—PERSONAL TAX CREDITS Check Regular Check both if 65 or over Check both if blind

- 1 (a) Credits for yourself: ☐ ☐ ☐ ☐ ☐
- (b) Credits for spouse: ☐ ☐ ☐ ☐ ☐

1 Enter number of boxes checked on line 1

2 Dependents:

2 Enter number of dependents who:

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

- lived with you
- did not live with you (see instructions)
- other dependents

3 Add total number of credits claimed on lines 1 and 2.

3 Enter total credits

If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B

Spouse Yourself

•3A	•3B
x \$20	x \$20
4A	4B

4 Multiply credits on line 3A by \$20 and enter on line 4A. Multiply credits on line 3B by \$20 and enter on line 4B. **Enter here and on page 1, line 17, Columns A and B**

SECTION C—FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here. ☐

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.) Spouse's Signature Date Signed

()

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer I.D. Number of Preparer Date

Firm Name EIN Date

DRAFT
6 / 27 / 12

Mail to: **REFUNDS** Kentucky Department of Revenue, Frankfort, KY 40618-0006.



PAYMENTS Kentucky Department of Revenue, Frankfort, KY 40619-0008.

5695-K

41A720-S7 (10-12)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE**DRAFT**
6/7/12**2012**

➤ See instructions.

KENTUCKY ENERGY EFFICIENCY PRODUCTS TAX CREDIT

➤ Attach to Form 720, 720S, 725, 740, 740-NP, 741, 765 or 765-GP.

KRS 141.435 and KRS 141.436

Name of Entity/Individual	Identification Number (SSN or FEIN)	Kentucky Corporation/LLET Account Number (if applicable)

Part I-Qualifications

- Was the installation of the energy efficiency products completed before January 1, 2012?
- Was the installation of the energy efficiency products completed after December 31, 2012?
- Have you taken a tax credit as provided by KRS 141.437 for an ENERGY STAR home or an ENERGY STAR manufactured home?

Yes	No

If you answered "yes" to any of the questions above, STOP; you do not qualify for these credits.

If you answered "no" to all of the questions above, go to Part II.

Part II-Installation of Energy Efficiency Products**Residence or Single-family or Multifamily****Residential Rental Unit:**

1. Qualified upgraded insulation costs	1	00		
2. Multiply line 1 by 30% (.30)	2	00		
3. Credit from pass-through entities	3	00		
4. Add lines 2 and 3	4	00		
5. Maximum Credit amount	5	\$100 00		
6. Enter the smaller of line 4 or line 5	6	00		
7. Qualified energy-efficient windows and storm doors	7	00		
8. Multiply line 7 by 30% (.30)	8	00		
9. Credit from pass-through entities	9	00		
10. Add lines 8 and 9	10	00		
11. Maximum Credit amount	11	\$250 00		
12. Enter the smaller of line 10 or line 11	12	00		
13. Qualified energy property	13	00		
14. Multiply line 13 by 30% (.30)	14	00		
15. Credit from pass-through entities	15	00		
16. Add lines 14 and 15	16	00		
17. Maximum Credit amount	17	\$250 00		
18. Enter the smaller of line 16 or line 17	18	00		
19. Add lines 6, 12 and 18	19	00		
20. Maximum Credit amount	20	\$500 00		
21. Enter the smaller of line 19 or line 20	21	00		

Residence or Single-family Residential**Rental Unit:**

22. Qualified active solar space-heating system	22	00		
23. Qualified passive solar space-heating system	23	00		
24. Qualified combined active solar space-heating and water-heating system	24	00		
25. Qualified solar water-heating system	25	00		
26. Qualified wind turbine or wind machine	26	00		
27. Add lines 22 through 26	27	00		
28. Multiply line 27 by 30% (.30)	28	00		
29. Credit from pass-through entities	29	00		
30. Add lines 28 and 29	30	00		
31. Qualified solar photovoltaic system-Watts of direct current (DC) _____ X \$3	31	00		
32. Credit from pass-through entities	32	00		
33. Add lines 31 and 32	33	00		
34. Enter the larger of line 30 or line 33	34	00		
35. Maximum Credit amount	35	\$500 00		
36. Enter the smaller of line 34 or line 35	36	00		

**DRAFT**
5/31/12**Part II-Installation of Energy Efficiency Products (continued)**

Multifamily Residential Rental Unit or Commercial Property:				
37. Qualified active solar space-heating system	37	00		
38. Qualified passive solar space-heating system	38	00		
39. Qualified combined active solar space-heating and water-heating system	39	00		
40. Qualified solar water-heating system	40	00		
41. Qualified wind turbine or wind machine	41	00		
42. Add lines 37 through 41	42	00		
43. Multiply line 42 by 30% (.30)	43	00		
44. Credit from pass-through entities	44	00		
45. Add lines 43 and 44	45	00		
46. Qualified solar photovoltaic system-Watts of direct current (DC) _____ X \$3	46	00		
47. Credit from pass-through entities	47	00		
48. Add lines 46 and 47	48	00		
49. Enter the larger of line 45 or line 48	49	00		
50. Maximum Credit amount	50	\$1,000	00	
51. Enter the smaller of line 49 or line 50	51			00
Commercial Property:				
52. Qualified energy-efficient interior lighting system	52	00		
53. Multiply line 52 by 30% (.30)	53	00		
54. Credit from pass-through entities	54	00		
55. Add lines 53 and 54	55	00		
56. Maximum Credit amount	56	\$500	00	
57. Enter the smaller of line 55 or line 56	57			00
58. Qualified energy-efficient heating, cooling, ventilation, or hot water system	58	00		
59. Multiply line 58 by 30% (.30)	59	00		
60. Credit from pass-through entities	60	00		
61. Add lines 59 and 60	61	00		
62. Maximum Credit amount	62	\$500	00	
63. Enter the smaller of line 61 or line 62	63			00
64. Add lines 57 and 63	64			00
65. Add lines 21, 36, 51 and 64	65			00
66. Enter any unused Energy Efficiency Products Tax Credit earned in 2011, if applicable	66			00
67. Add lines 65 and 66	67			00

Enter the amounts from Form 5695-K on the applicable tax return as follows:**Individual, estate or trust filing:**

- Form 740-Enter the amount from Line 67 on Form 740, Section A, Line 18.
- Form 740-NP-Enter the amount from Line 67 on Form 740-NP, Section A, Line 18.
- Form 741-Enter the amount from Line 67 on Form 741, Line 18.

Corporation or pass-through entity filing:

- Form 720-Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 720S-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 720S, Schedule K, Lines 27, 28, 29, 30, 31, 32, 33, 34 and 35, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 725-Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 765-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 765-GP-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765-GP, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively.

8863-K

42A740-S24

Department of Revenue



2012

► Attach to Form 740 or Form 740-NP.

**KENTUCKY
EDUCATION TUITION TAX CREDIT**

Enter name(s) as shown on Form 740 or Form 740-NP, page 1.

Your Social Security Number

If you have a credit carry forward from previous years, see Page 2, Part V.

Caution: Requirements for the 2012 Kentucky Education Tuition Tax Credit are different from the federal education requirements. Please review instructions to determine if you meet the qualifications for this credit.

PART I—Qualifications

- Are all expenses claimed on this form from an eligible educational institution located within the Commonwealth of Kentucky (Kentucky institution)?
- Are all of the expenses claimed on this form for undergraduate studies?
- Is your Kentucky filing status single; married filing separately on a combined return; or married filing a joint return?

Yes No

DRAFT
6/19/12

If you answered "No" to any of these questions above, **STOP**, you do not qualify for this credit.

If you answered "Yes" to all questions above, go to Part II.

PART II—Hope Credit (List only expenses from Kentucky institutions.) See Instructions

1.	(a) Student Name SSN	(c) Qualified Expenses (see instructions). Do not enter more than \$2,400 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,200	(e) Add column (c) and column (d)	(f) Enter one-half of the amount in column (e)
		\$	\$	\$	\$
	(b) Institution Name and Address				

2. **Tentative Hope Credit.** Add the amounts on line 1, column (f). If you are taking the Lifetime Learning Credit for another student, go to Part III; otherwise, go to line 7 2

PART III—Lifetime Learning Credit

3.	(a) Student Name	(b) Student SSN	(c) Name and Address of Kentucky Institution	(d) Qualified Expenses (See instructions)
4.	Add the amounts on line 3, column (d) and enter total here.....			4
5.	Enter the smaller of line 4 or \$10,000			5
6.	Tentative Lifetime Learning Credit. Multiply line 5 by 20% (.20), enter here			6
7.	Tentative Kentucky Education Credits. Add lines 2 and 6, enter here and on Page 2, line 8.....			7

Note: If you have an unused credit from prior year(s), complete Page 2, Part V to determine your carryforward amount. You must have completed Form 8863-K in prior years to claim any allowable unused credit carryforward.



DRAFT
6/27/12

PART IV—Allowable Education Credits

8. Enter tentative Kentucky Education Credits from page 1, line 7	8	
9. Enter: \$124,000 if married filing jointly or married filing separately on a combined return; \$62,000 if single.....	9	
10. Enter the amount from Form 1040, line 37, or Form 1040A, line 21	10	
11. Subtract line 10 from line 9. If zero or less, STOP; you cannot take any education credits for Kentucky.....	11	
12. Enter \$20,000 if married filing jointly or married filing separately on a combined return; \$10,000 if single	12	
13. If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places).....	13	X .
14. Multiply line 8 by the decimal amount on line 13 and enter here.....	14	
15. Multiply the amount on line 14 by 25% (.25) and enter total here	15	
16. Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22.....	16	
17. Enter amount from Part V, line 37. If Part V, line 37 is blank, enter -0-.....	17	
18. Subtract line 17 from line 16	18	
19. Enter the smaller of line 18 or line 15	19	
20. Add lines 17 and 19. Enter here and on Form 740 or Form 740-NP, line 23. This is your allowable 2012 education credit.....	20	
21. If line 18 is smaller than line 15, subtract line 18 from line 15. This is the amount of unused credit carryforward from 2012 to 2013 . Enter here and on the 2012 Carryforward Worksheet, Line E, provided below	21	

PART V—Credit Carryforward from Prior Years

22. Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22.....	22	
23. Enter your credit carryforward from 2007.....	23	
24. Enter your credit carryforward from 2008.....	24	
25. Enter your credit carryforward from 2009.....	25	
26. Enter your credit carryforward from 2010.....	26	
27. Enter your credit carryforward from 2011	27	
28. Add lines 23 through 27 and enter total here	28	
29. Subtract line 23 from line 22. If zero or less, enter -0-.....	29	
30. Enter 2008 credit carryforward to 2013. Subtract line 29 from line 24. If zero or less, enter -0-..	30	
31. Subtract line 24 from line 29. If zero or less, enter -0-.....	31	
32. Enter 2009 credit carryforward to 2013. Subtract line 31 from line 25. If zero or less, enter -0-..	32	
33. Subtract line 25 from line 31. If zero or less, enter -0-.....	33	
34. Enter 2010 credit carryforward to 2013. Subtract line 33 from line 26. If zero or less, enter -0-..	34	
35. Subtract line 26 from line 33. If zero or less, enter -0-.....	35	
36. Enter 2011 credit carryforward to 2013. Subtract line 35 from line 27. If zero or less, enter -0-..	36	
37. Enter the smaller of line 22 or line 28	37	

2012 Carryforward Worksheet

- A. From Part V, Line 30, 2008 to 2013 _____
- B. From Part V, Line 32, 2009 to 2013 _____
- C. From Part V, Line 34, 2010 to 2013 _____
- D. From Part V, Line 36, 2011 to 2013 _____
- E. From Part IV, Line 21, 2012 to 2013 _____

**If you have a carryforward of credit, maintain a copy of this worksheet or Form 8863-K for your records.
This information will be needed to prepare future returns.**

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay		12b	
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/>	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 state Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

22222		a Employee's social security number		OMB No. 1545-0008			
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial Last name Suff.				11 Nonqualified plans		12a	
				13 Statutory employee Retirement plan Third-party sick pay		12b	
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/>	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 state Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation		OMB No. 1545-0120	
		\$		<div style="font-size: 2em; font-weight: bold;">2012</div>	
		2 State or local income tax refunds, credits, or offsets			
		\$		Form 1099-G	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year		4 Federal income tax withheld	
				\$	
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 ATAA/RTAA payments		6 Taxable grants	
		\$		\$	
		7 Agriculture payments		8 Check if box 2 is trade or business income <input type="checkbox"/>	
		\$			
		9 Market gain			
		\$			
Account number (see instructions)		10a State	10b State identification no.	11 State income tax withheld	
				\$	

**Certain
Government
Payments**

**Copy C
For Payer**

For Privacy Act
and Paperwork
Reduction Act
Notice, see the **2012
General
Instructions for
Certain Information
Returns.**

Form **1099-G**

Department of the Treasury - Internal Revenue Service

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Presidential Election CampaignCheck here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/county

Foreign postal code

Filing Status1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6ab ☐ Spouse

c Dependents:

(1) First name

Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) ☒ if child under age 17 qualifying for child tax credit (see instructions)If more than four dependents, see instructions and check here ▶ ☐

				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

d Total number of exemptions claimed

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2

8a Taxable interest. Attach Schedule B if required

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

b Qualified dividends

9b

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions

15a

b Taxable amount

16a Pensions and annuities

16a

b Taxable amount

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits

20a

b Taxable amount

21 Other income. List type and amount

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Adjusted Gross Income

23 Educator expenses

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

25 Health savings account deduction. Attach Form 8889

26 Moving expenses. Attach Form 3903

27 Deductible part of self-employment tax. Attach Schedule SE

28 Self-employed SEP, SIMPLE, and qualified plans

29 Self-employed health insurance deduction

30 Penalty on early withdrawal of savings

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction

33 Student loan interest deduction

34 Tuition and fees. Attach Form 8917

35 Domestic production activities deduction. Attach Form 8903

36 Add lines 23 through 35

37 Subtract line 36 from line 22. This is your adjusted gross income ▶